



**Finance Department**

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## MEMORANDUM

TO: Gregory Rose, City Manager

FROM: Keith Cole, Director of Finance

DATE: January 25, 2020

SUBJECT: Quarterly Report – 2nd Quarter December FY2020

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**General Fund:**

Revenues – Revenues have increased roughly \$284,000 compared to the same quarter of FY2019.

Please note, the bulk of the property taxes the City receives, will come during the months of December 2019 and January 2020.

In addition, the City collects and records Property Taxes and Sales Taxes within 60 days of the end of the fiscal period. With this said, we have not recorded Property Taxes and Sales Taxes revenue for July 2019 and August of 2019. Instead, we will wait and record July 2020 and August 2020 revenues for fiscal year 2020. For budget purposes, these revenues are understated due to how we record the revenues. If the revenues were recorded in July 2019 and August 2019, the revenues would be approximately \$1.13 million.

Expenditures – Expenditures have increased approximately \$572,000 compared to the same quarter of FY2019. The increase due to bringing back EMS (Ambulance Services), the need to hire additional staff in the Fire Department to support this service, and the adjustment in salaries due to the Class Compensation Study.

The EMS expenditures will be offset by the revenue that the Ambulance Services generates. Thus far, we have collected approximately \$80,000. In addition, we continue to collect revenue from the Safer Grant to help offset the EMS staffing costs. The City has collected approximately \$410,000 for this period.

Overall, the revenues and expenditures appear to be in line with the budgeted estimates for this reporting period.

**Fleet Maintenance:**

Revenues – In FY2020, the revenue has been budgeted as a Transfer In from the General Fund. In prior years, revenue has been budgeted under the account Rental Automotive Equipment.

Expenditures – Expenditures are less in the 2<sup>nd</sup> quarter FY2020 by approximately \$222,000 compared to the same period of FY2019. The decrease due to less expenditures in accounts Fuel, Oil & Lubricants, Vehicle Parts, Insurance -Property & Auto, and not recording of Depreciation due to not being budgeted. Expenditures are half of what was budgeted thus far.

**Sewer Lateral Fund:**

Revenues – Revenues are slightly less than FY2019 of the same period. Each single dwelling property or multi-unit buildings less than six (6) are assessed \$50.00 to their real estate bill.

Expenditures – Expenditures have decreased roughly 33% compared to the same period of FY2019. Decrease due to the Sewer Lateral program which caps the dollar amount at \$2,500 per property, per year, that is being paid out to the resident.

**Solid Waste Fund:**

Revenue – Revenues are comparable to FY2019 of the same period.

Expenditures – expenditures are comparable to FY2019 of the same period.

**Economic Development Sales Tax Fund:**

Revenues – Revenues for the 2<sup>nd</sup> quarter of FY2020 are comparable to FY2019 of the same period.

Please note, collection and recording of the Economic Development Sales Tax revenue, operates in the same manner as in the General Fund.

Expenditures – Expenditures have increased from FY2019 of the same period due to personnel services were being expensed out of the General Fund in FY2019. In addition, the Economic Development Director position was not filled until the 3<sup>rd</sup> quarter of FY2019.

**Capital Improvement Sales Tax Fund:**

Revenues – Revenues have increased slightly compared to FY2019 of the same period.

Please note, collection and recording of the Capital Improvement Sales Tax revenue, operates in the same manner as in the General Fund.

Expenditures – Expenditures have increased compared to FY2019 of the same period due to allocating additional staff to personnel services in addition to increase in capital projects during the first two (2) quarters of FY2020. Some of the projects entail curb and sidewalk replacement, street construction on Wilshire Road and drainage improvements.

**Park & Stormwater Sales Tax Fund:**

Revenues – Revenues decreased slightly compared to FY2019 of the same period. However, overall, they appear to be within reason of FY2019.

Please note, collection and recording of the Park & Stormwater Sales Tax revenue, operates in the same manner as in the General Fund.

Expenditures – Expenditures have decreased in FY2020 compared to FY2019 of the same period. Most of the capital projects in this fund have not started in the first two (2) quarters and more than likely will begin in the 3<sup>rd</sup> and 4<sup>th</sup> quarter of FY2020.

**Public Safety Sales Tax Fund:**

Revenues – Revenues have increased by \$202,000 compared to FY2019 of the same period. The increase is due to receiving approximately \$178,000 sales tax revenue in error, from the

MO Department of Revenue for the month of November 2019 distribution, received in December 2019. The Department will correct the overpayment and withhold the excess amount in the months of January and February.

Please note, collection and recording of the Public Safety Sales Tax revenue, operates in the same manner as in the General Fund.

Expenditures – Expenditures have decreased significantly over FY2019 of the same period. The decrease due to purchasing 601 Trinity in FY2019 of the same period.

**Grants Fund:**

Revenues – Revenues have decreased approximately \$77,000 compared to FY2019 of the same period. Revenues are based on a reimbursement basis. The City submits reimbursement requests after the expenditure has been paid first. Then, the City will receive the revenue.

Expenditures – Expenditures have increased approximately \$880,000 compared to FY2019 of the same period. The increase is due to the Forsythe Pedestrian Improvements project.

**Parking Garage Fund:**

Revenues – Revenues have increased approximately \$33,000 compared to FY2019 of the same period. Increase due to the monthly parking fees. Monthly Parking Fees alone increased by \$60,000 compared to FY2019 of the same period.

Expenditures – Expenditures have increased slightly by \$4,400 compared to FY2019 of the same period. Increase due to decrease in contractual services and increase in personnel services. Note: the City took over operations of the Parking Garage as of October 1. The City has hired a part-time parking attendant to monitor and take payment from customers who park in the garage.

**Golf Course Fund:**

Revenues – Revenues have increased approximately \$25,000 compared to FY2019 of the same period. Overall, revenue appears to be comparable when comparing actual to budgeted amounts. Also, the weather may have played a good factor in why the increase in the first two (2) quarters.

Expenditures – Expenditures are comparable to FY2019 of the same period. Expenses appears reasonable and appears to be within budget thus far of FY2020.

**City of University City**  
**Statement of Revenues and Expenditures**  
**As of December 31, 2019**  
**FY 2020**

	<b>Annual Budget</b>	<b>Adjusted Budget</b>	<b>YTD Actual</b>	<b>YTD With Encumb</b>	<b>2020 Actual As % of Adjusted Budget</b>	<b>2019 2nd Qtr Actual</b>	<b>2019 Actual As % of Budget</b>
<b><u>General Fund Revenues:</u></b>							
Property Taxes	3,524,700	3,524,700	1,899,637		53.9%	1,844,461	52.3%
Sales and Use Taxes	6,867,000	6,867,000	2,361,649		34.4%	2,231,020	33.5%
Utility Taxes	6,310,000	6,310,000	2,450,737		38.8%	2,658,825	41.1%
Intergovernmental	3,452,300	3,452,300	1,351,683		39.2%	901,049	41.4%
Licenses	679,000	679,000	127,934		18.8%	129,460	18.1%
Inspection Fees and Permits	866,200	866,200	321,745		37.1%	405,601	36.1%
Charges for Municipal Services	959,700	959,700	149,133		15.5%	80,261	32.1%
Parks and Recreation Fees	741,000	741,000	317,267		42.8%	316,800	35.5%
Municipal Court and Parking	713,000	713,000	442,946		62.1%	542,689	67.1%
Interest Revenue	31,336	31,336	63,029		201.1%	94,778	189.6%
Other Revenues	100,800	100,800	29,788		29.6%	26,115	21.0%
<b>Total Revenues</b>	<b>24,245,036</b>	<b>24,245,036</b>	<b>9,515,548</b>		<b>39.2%</b>	<b>9,231,059</b>	<b>40.5%</b>
<b><u>General Fund Expenditures:</u></b>							
Legislative Services	221,461	221,461	79,576	79,576	35.9%	62,039	29.4%
City Manager's Office	624,850	674,850	306,137	306,137	45.4%	464,931	43.0%
Communications	258,720	258,720	86,204	86,204	33.3%	-	0.0%
Human Resources	314,080	314,080	133,886	133,886	42.6%	108,273	39.7%
Finance Department	697,770	697,770	315,183	315,183	45.2%	329,735	37.2%
Information Systems	623,940	623,940	239,596	257,713	38.4%	272,898	39.2%
Municipal Court	348,720	348,720	154,077	154,077	44.2%	133,670	37.0%
Police Department	9,031,062	9,031,062	4,129,369	4,129,369	45.7%	4,212,784	49.2%
Fire Department	4,917,849	4,917,849	2,492,626	2,492,626	50.7%	1,851,023	49.1%
Public Works - Admin.	437,135	437,135	166,661	166,661	38.1%	230,862	42.2%
Street Maintenance	1,365,578	1,365,578	659,707	696,812	48.3%	646,386	38.1%
Facilities Maintenance	825,541	825,541	443,579	450,502	53.7%	373,959	44.2%
Planning & Development	1,529,517	1,559,517	675,046	675,046	43.3%	728,155	41.2%
Parks & Recreation	1,468,000	1,468,000	732,367	739,341	49.9%	688,454	42.6%
Community Center	164,581	170,081	65,419	65,419	38.5%	35,769	35.2%
Aquatics	385,304	385,304	168,825	168,825	43.8%	146,777	42.7%
Centennial Commons	805,502	831,851	371,045	371,045	44.6%	359,845	38.2%
Debt Service	5,200	5,200	2,850	2,850	54.8%	4,000	6.4%
<b>Total Expenditures</b>	<b>24,024,810</b>	<b>24,136,659</b>	<b>11,222,153</b>	<b>11,291,272</b>	<b>46.5%</b>	<b>10,649,560</b>	<b>44.8%</b>
<b>Total Operating Surplus (Deficit)</b>	<b>220,226</b>	<b>108,377</b>	<b>(1,706,605)</b>			<b>(1,418,501)</b>	
<b>Transfer In from Other Funds</b>	<b>1,469,660</b>	<b>1,469,660</b>	<b>-</b>			<b>-</b>	
<b>Transfer Out to Fleet Maintenance</b>	<b>(1,011,900)</b>	<b>(1,011,900)</b>	<b>(292,150)</b>			<b>-</b>	
<b>Operating Revenues Over (under) Expenditures</b>	<b>677,986</b>	<b>566,137</b>	<b>(1,998,755)</b>			<b>(1,418,501)</b>	

**City of University City**  
**Statement of Revenues and Expenditures**  
**As of December 31, 2019**  
**FY 2020**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2020 Actual As % of Adjusted Budget	2019 2nd Qtr Actual	2019 Actual As % of Budget
<b><u>Fleet Maintenance:</u></b>							
Rental Automotive Equipment	-	-	-		0.0%	601,338	51.9%
Service to other Jurisdictions	-	-	405		0.0%	-	0.0%
Gain or loss on disposal	-	-	-		0.0%	32,280	0.0%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>405</b>		<b>0.0%</b>	<b>633,618</b>	<b>54.6%</b>
<b><u>Fleet Maintenance:</u></b>							
<b>Expenditures</b>	<b>1,011,816</b>	<b>1,011,816</b>	<b>529,901</b>	<b>529,901</b>	<b>52.4%</b>	<b>752,527</b>	<b>48.2%</b>
<b>Total Operating Surplus (Deficit)</b>	<b>(1,011,816)</b>	<b>(1,011,816)</b>	<b>(529,496)</b>			<b>(118,909)</b>	
<b>Transfer In from General Fund</b>	<b>1,011,900</b>	<b>1,011,900</b>	<b>293,411</b>			<b>-</b>	
<b>Operating Revenues Over (Under) Expenditures</b>	<b>84</b>	<b>84</b>	<b>(236,085)</b>			<b>(118,909)</b>	

**City of University City  
Statement of Revenues and Expenditures  
As of December 31, 2019  
FY 2020**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2020 Actual As % of Adjusted Budget	2019 2nd Qtr Actual	2019 Actual As % of Budget
<b><u>Sewer Lateral Fund:</u></b>							
Service Charges	575,200	575,200	360,233		62.6%	366,198	63.6%
Interest Revenue	300	300	-		0.0%	-	0.0%
<b>Total Revenues</b>	<b>575,500</b>	<b>575,500</b>	<b>360,233</b>		<b>62.6%</b>	<b>366,198</b>	<b>63.6%</b>
<b><u>Sewer Lateral Fund:</u></b>							
Personal Services	50,072	50,072	9,445	9,445	18.9%	25,802	32.7%
Contractual Services	465,444	465,444	156,853	221,854	33.7%	227,375	45.7%
Other - Interfund Loan Interest	-	-	1,770	1,770	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>515,516</b>	<b>515,516</b>	<b>168,068</b>	<b>233,069</b>	<b>32.6%</b>	<b>253,177</b>	<b>44.0%</b>
<b>Total Operating Surplus (Deficit)</b>	<b>59,984</b>	<b>59,984</b>	<b>192,165</b>			<b>113,021</b>	
<b>Transfer Out to General Fund</b>	<b>(57,240)</b>	<b>(57,240)</b>	<b>-</b>			<b>-</b>	
<b>Operating Revenues Over (Under) Expenditures</b>	<b>2,744</b>	<b>2,744</b>	<b>192,165</b>			<b>113,021</b>	

**City of University City**  
**Statement of Revenues and Expenditures**  
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**FY 2020**

	<b>Annual Budget</b>	<b>Adjusted Budget</b>	<b>YTD Actual</b>	<b>YTD With Encumb</b>	<b>2020 Actual As % of Adjusted Budget</b>	<b>2019 2nd Qtr Actual</b>	<b>2019 Actual As % of Budget</b>
<b><u>Solid Waste Fund:</u></b>							
Service Charges	3,101,741	3,101,741	2,180,864		70.3%	2,188,874	71.7%
Miscellaneous Revenues	34,271	34,271	11,954		34.9%	7,171	10.3%
Interest Revenue	1,070	1,070	-		0.0%	3,426	171.3%
Grants	-	-	4,569		0.0%	-	0.0%
<b>Total Revenues</b>	<b>3,137,082</b>	<b>3,137,082</b>	<b>2,197,387</b>		<b>70.0%</b>	<b>2,199,471</b>	<b>70.4%</b>
<b><u>Solid Waste Fund:</u></b>							
Administration	346,790	346,790	128,805	128,805	37.1%	112,255	47.9%
Operations	2,378,825	2,378,825	1,111,755	1,111,755	46.7%	1,120,304	40.9%
Leaf Collection	334,326	334,326	125,153	196,920	37.4%	95,306	26.0%
Capital Improvement	20,000	20,000	(758)	(758)	-3.8%	15,116	43.2%
Grants	-	-	10,667	16,088	0.0%	33,805	0.0%
<b>Total Expenditures</b>	<b>3,079,941</b>	<b>3,079,941</b>	<b>1,375,622</b>	<b>1,452,810</b>	<b>44.7%</b>	<b>1,376,786</b>	<b>40.8%</b>
<b>Total Operating Surplus (Deficit)</b>	<b>57,141</b>	<b>57,141</b>	<b>821,765</b>			<b>822,685</b>	
<b>Transfer In from Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	
<b>Operating Revenues Over (Under) Expenditures</b>	<b>57,141</b>	<b>57,141</b>	<b>821,765</b>			<b>822,685</b>	

**City of University City**  
**Statement of Revenues and Expenditures**  
**As of December 31, 2019**  
**FY 2020**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2020 Actual As % of Adjusted Budget	2019 2nd Qtr Actual	2019 Actual As % of Budget
<b><u>Economic Development Retail Sales Tax</u></b>							
Sales and Use Taxes	667,306	667,306	224,457		33.6%	233,730	33.3%
Interest - Sales Tax	-	-	416		0.0%	-	0.0%
<b>Total Revenues</b>	<b>667,306</b>	<b>667,306</b>	<b>224,873</b>		<b>33.7%</b>	<b>233,730</b>	<b>33.2%</b>
<b><u>Economic Development Retail Sales Tax</u></b>							
Personnel Services	118,397	118,397	52,913	52,913	44.7%	-	0.0%
Contractual Services	16,345	16,345	39,927	39,927	244.3%	17,394	0.0%
Materials and Supply	-	-	72	72	0.0%	2,265	0.0%
Capital Outlay	-	-	(5,238)	(5,238)	0.0%	-	0.0%
Other	-	-	-	-	0.0%	-	0.0%
<b>Total Expenditures</b>	<b>134,742</b>	<b>134,742</b>	<b>87,674</b>	<b>87,674</b>	<b>65.1%</b>	<b>19,659</b>	<b>2.9%</b>
<b>Total Operating Surplus (Deficit)</b>	<b>532,564</b>	<b>532,564</b>	<b>137,199</b>			<b>214,071</b>	
<b>Transfer In from Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	
<b>Operating Revenues Over (Under) Expenditures</b>	<b>532,564</b>	<b>532,564</b>	<b>137,199</b>			<b>214,071</b>	

**City of University City  
Statement of Revenues and Expenditures  
As of December 31, 2019  
FY 2020**

	<u>Annual Budget</u>	<u>Adjusted Budget</u>	<u>YTD Actual</u>	<u>YTD With Encumb</u>	<u>2020 Actual As % of Adjusted Budget</u>	<u>2019 2nd Qtr Actual</u>	<u>2019 Actual As % of Budget</u>
<b><u>Capital Improvement Sales Tax:</u></b>							
Sales and Use Taxes	2,419,000	2,419,000	778,533		32.2%	758,438	31.6%
Interest - Sales Tax	-	-	1,460		0.0%	-	0.0%
<b>Total Revenues</b>	<b>2,419,000</b>	<b>2,419,000</b>	<b>779,993</b>		<b>32.2%</b>	<b>758,438</b>	<b>31.6%</b>
<b><u>Capital Improvement Sales Tax:</u></b>							
Personnel Services	304,305	304,305	119,575	119,575	39.3%	46,461	31.8%
Contractual Services	-	-	563	563	0.0%	43,552	43.1%
Materials and Supplies	-	-	129	129	0.0%	24,398	54.2%
Capital Outlay	2,047,250	2,077,250	273,556	754,541	13.2%	74,032	3.1%
Debt Service	725,273	725,273	6,762	6,762	0.9%	10,608	1.2%
<b>Total Expenditures</b>	<b>3,076,828</b>	<b>3,106,828</b>	<b>400,585</b>	<b>881,570</b>	<b>12.9%</b>	<b>199,051</b>	<b>5.5%</b>
<b>Total Operating Surplus (Deficit)</b>	<b>(657,828)</b>	<b>(687,828)</b>	<b>379,408</b>			<b>559,387</b>	
<b>Transfer In from Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	
<b>Operating Revenues Over (Under) Expenditures</b>	<b>(657,828)</b>	<b>(687,828)</b>	<b>379,408</b>			<b>559,387</b>	

**City of University City**  
**Statement of Revenues and Expenditures**  
**As of December 31, 2019**  
**FY 2020**

	<b>Annual Budget</b>	<b>Adjusted Budget</b>	<b>YTD Actual</b>	<b>YTD With Encumb</b>	<b>2020 Actual As % of Adjusted Budget</b>	<b>2019 2nd Qtr Actual</b>	<b>2019 Actual As % of Budget</b>
<b><u>Park and Stormwater Sales Tax:</u></b>							
Sales and Use Taxes	1,396,000	1,396,000	448,913		32.2%	467,500	36.0%
Interest - Sales Tax	-	-	832		0.0%	-	-
<b>Total Revenues</b>	<b>1,396,000</b>	<b>1,396,000</b>	<b>449,745</b>		<b>32.2%</b>	<b>467,500</b>	<b>36.0%</b>
<b><u>Park and Stormwater Sales Tax:</u></b>							
Personnel Services	291,873	291,873	107,602	107,602	36.9%	117,554	52.6%
Contractual Services	10,300	10,300	207	207	2.0%	29,857	0.43
Capital outlay	459,000	459,000	-	-	0.0%	15,085	0.02
Debt Service	390,532	390,532	4,574	4,574	1.2%	7,100	0.03
<b>Total Expenditures</b>	<b>1,151,705</b>	<b>1,151,705</b>	<b>112,383</b>	<b>112,383</b>	<b>9.8%</b>	<b>169,596</b>	<b>12.0%</b>
<b>Total Operating Surplus (Deficit)</b>	<b>244,295</b>	<b>244,295</b>	<b>337,362</b>			<b>297,904</b>	
Transfer In from Other Funds	-	-	-			-	
Transfer Out to General Fund	(41,280)	(41,280)	-			-	
<b>Operating Revenues Over (Under) Expenditures</b>	<b>203,015</b>	<b>203,015</b>	<b>337,362</b>			<b>297,904</b>	

**City of University City**  
**Statement of Revenues and Expenditures**  
**As of December 31, 2019**  
**FY 2020**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2020 Actual As % of Adjusted Budget	2019 2nd Qtr Actual	2019 Actual As % of Budget
<b><u>Public Safety Sales Tax:</u></b>							
Sales and Use Taxes	1,700,000	1,700,000	836,110		49.2%	634,741	37.3%
Interest - Sales Tax	-	-	778		0.0%	-	-
<b>Total Revenues</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>836,888</b>		<b>49.2%</b>	<b>634,741</b>	<b>37.3%</b>
<b><u>Public Safety Sales Tax:</u></b>							
Personnel Services	68,070	68,070	28,418	28,418	41.7%	-	0.0%
Capital outlay	616,000	616,000	324,850	392,789	52.7%	934,316	56.1%
Debt Service	115,000	115,000	114,411	114,411	99.5%	-	0.0%
Other	-	-	33,728	33,728	0.0%	42,903	-
<b>Total Expenditures</b>	<b>799,070</b>	<b>799,070</b>	<b>501,407</b>	<b>569,346</b>	<b>62.7%</b>	<b>977,219</b>	<b>55.2%</b>
<b>Total Operating Surplus (Deficit)</b>	<b>900,930</b>	<b>900,930</b>	<b>335,481</b>			<b>(342,478)</b>	
<b>Transfer Out to Other Funds</b>	<b>(1,679,700)</b>	<b>(1,679,700)</b>	<b>-</b>			<b>-</b>	
<b>Operating Revenues Over (Under) Expenditures</b>	<b>(778,770)</b>	<b>(778,770)</b>	<b>335,481</b>			<b>(342,478)</b>	

**City of University City  
Statement of Revenues and Expenditures  
As of December 31, 2019  
FY 2020**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2020 Actual As % of Adjusted Budget	2019 2nd Qtr Actual	2019 Actual As % of Budget
<b><u>Grants:</u></b>							
Grant Revenue	834,000	834,000	156,680		18.8%	233,958	21.7%
<b>Total Revenues</b>	<b>834,000</b>	<b>834,000</b>	<b>156,680</b>		<b>18.8%</b>	<b>233,958</b>	<b>21.7%</b>
<b><u>Grants:</u></b>							
Capital outlay	834,000	834,000	934,267	1,972,742	112.0%	53,189	0.05
<b>Total Expenditures</b>	<b>834,000</b>	<b>834,000</b>	<b>934,267</b>	<b>1,972,742</b>	<b>112.0%</b>	<b>53,189.00</b>	<b>4.9%</b>
<b>Total Operating Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>(777,587)</b>			<b>180,769</b>	
<b>Transfer Out to Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	
<b>Operating Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>(777,587)</b>			<b>180,769</b>	

**City of University City**  
**Statement of Revenues and Expenditures**  
**As of December 31, 2019**  
**FY 2020**

	<b>Annual Budget</b>	<b>Adjusted Budget</b>	<b>YTD Actual</b>	<b>YTD With Encumb</b>	<b>2020 Actual As % of Adjusted Budget</b>	<b>2019 2nd Qtr Actual</b>	<b>2019 Actual As % of Budget</b>
<b><u>Parking Garage:</u></b>							
Parking Revenue	205,400	205,400	100,517		48.9%	50,956	59.1%
Miscellaneous	87,835	87,835	12,387		14.1%	28,741	38.3%
<b>Total Revenues</b>	<b>293,235</b>	<b>293,235</b>	<b>112,904</b>		<b>38.5%</b>	<b>79,697</b>	<b>49.4%</b>
<b><u>Parking Garage:</u></b>							
Personnel Services	35,522	35,522	10,413	10,413	29.3%	-	0.0%
Contractual Services	125,167	125,167	53,591	62,191	42.8%	58,667	39.8%
Material and Supplies	350	350	511	511	146.0%	1,391	278.2%
Capital outlay	20,000	20,000	444	23,743	2.2%	-	0.0%
Other	-	-	2,743	2,743	0.0%	3,153	0.0%
<b>Total Expenditures</b>	<b>181,039</b>	<b>181,039</b>	<b>67,702</b>	<b>99,601</b>	<b>37.4%</b>	<b>63,211</b>	<b>39.9%</b>
<b>Total Operating Surplus (Deficit)</b>	<b>112,196</b>	<b>112,196</b>	<b>45,202</b>			<b>16,486</b>	
<b>Transfer Out to General Fund</b>	<b>(53,220)</b>	<b>(53,220)</b>	<b>-</b>			<b>-</b>	
<b>Operating Revenues Over (Under) Expenditures</b>	<b>58,976</b>	<b>58,976</b>	<b>45,202</b>			<b>16,486</b>	

**City of University City**  
**Statement of Revenues and Expenditures**  
**As of December 31, 2019**  
**FY 2020**

	Annual Budget	Adjusted Budget	YTD Actual	YTD With Encumb	2020 Actual As % of Adjusted Budget	2019 2nd Qtr Actual	2019 Actual As % of Budget
<b><u>Golf Course:</u></b>							
Golf Course Revenue	795,600	795,600	481,117		60.5%	455,756	62.9%
<b>Total Revenues</b>	<b>795,600</b>	<b>795,600</b>	<b>481,117</b>		<b>60.5%</b>	<b>455,756</b>	<b>62.9%</b>
<b><u>Golf Course:</u></b>							
Personnel Services	478,394	478,394	154,820	154,820	32.4%	135,579	39.7%
Contractual Services	158,274	158,274	87,447	87,447	55.3%	80,941	43.8%
Material and Supplies	132,400	132,400	47,937	47,938	36.2%	46,785	39.9%
Capital outlay	30,000	30,000	16,740	16,740	55.8%	42,707	133.5%
Other	-	-	2,743	2,743	0.0%	3,561	0.0%
<b>Total Expenditures</b>	<b>799,068</b>	<b>799,068</b>	<b>309,687</b>	<b>309,688</b>	<b>38.8%</b>	<b>309,573</b>	<b>37.5%</b>
<b>Total Operating Surplus (Deficit)</b>	<b>(3,468)</b>	<b>(3,468)</b>	<b>171,430</b>			<b>146,183</b>	
<b>Transfer out to General Fund</b>	<b>(53,220)</b>	<b>(53,220)</b>	<b>-</b>			<b>-</b>	
<b>Operating Revenues Over (Under) Expenditures</b>	<b>(56,688)</b>	<b>(56,688)</b>	<b>171,430</b>			<b>146,183</b>	

**City of University City**  
**Statement of Revenues and Expenditures**  
**As of December 31, 2019**  
**FY 2020**

	<u>Annual Budget</u>	<u>Adjusted Budget</u>	<u>YTD Actual</u>	<u>YTD With Encumb</u>	<u>2020 Actual As % of Adjusted Budget</u>	<u>2019 2nd Qtr Actual</u>	<u>2019 Actual As % of Budget</u>
<b><u>Police and Fire Pension:</u></b>							
Property Taxes	1,011,232	1,011,232	539,855		53.4%	448,708	47.0%
Miscellaneous	1,200,000	1,200,000	1,504,807		125.4%	(2,221,018)	-148.1%
Interest Revenue	564,000	564,000	234,380		41.6%	467,019	93.4%
<b>Total Revenues</b>	<b>2,775,232</b>	<b>2,775,232</b>	<b>2,279,042</b>		<b>82.1%</b>	<b>(1,305,291)</b>	<b>-44.2%</b>
<b><u>Police and Fire Pension:</u></b>							
Pension Administration	164,500	164,500	76,647	76,647	46.6%	64,994	38.3%
Pension Benefits	2,859,688	2,859,688	1,425,326	1,425,326	49.8%	1,176,369	40.7%
<b>Total Expenditures</b>	<b>3,024,188</b>	<b>3,024,188</b>	<b>1,501,973</b>	<b>1,501,973</b>	<b>49.7%</b>	<b>1,241,363</b>	<b>40.6%</b>
<b>Total Operating Surplus (Deficit)</b>	<b>(248,956)</b>	<b>(248,956)</b>	<b>777,069</b>			<b>(2,546,654)</b>	
<b>Transfer In from Public Safety Sales Tax Fund</b>	<b>415,000</b>	<b>415,000</b>	<b>-</b>			<b>-</b>	
<b>Operating Revenues Over (Under) Expenditures</b>	<b>166,044</b>	<b>166,044</b>	<b>777,069</b>			<b>(2,546,654)</b>	

**City of University City**  
**Statement of Revenues and Expenditures**  
**As of December 31, 2019**  
**FY 2020**

	<b>Annual Budget</b>	<b>Adjusted Budget</b>	<b>YTD Actual</b>	<b>YTD With Encumb</b>	<b>2020 Actual As % of Adjusted Budget</b>	<b>2019 2nd Qtr Actual</b>	<b>2019 Actual As % of Budget</b>
<b><u>Non-Uniformed Pension:</u></b>							
Miscellaneous	2,011,000	2,011,000	1,592,355		79.2%	(1,008,650)	-48.7%
Interest Revenue	400,000	400,000	231,647		57.9%	468,401	93.7%
<b>Total Revenues</b>	<b>2,411,000</b>	<b>2,411,000</b>	<b>1,824,002</b>		<b>75.7%</b>	<b>(540,249)</b>	<b>-21.0%</b>
<b><u>Non-Uniformed Pension:</u></b>							
Pension Administration	243,100	243,100	75,726	75,726	31.2%	72,720	27.0%
Pension Benefits	1,443,000	1,443,000	734,001	734,001	50.9%	759,938	53.3%
<b>Total Expenditures</b>	<b>1,686,100</b>	<b>1,686,100</b>	<b>809,727</b>	<b>809,727</b>	<b>48.0%</b>	<b>832,658</b>	<b>49.1%</b>
<b>Total Operating Surplus (Deficit)</b>	<b>724,900</b>	<b>724,900</b>	<b>1,014,275</b>			<b>(1,372,907)</b>	
<b>Transfer In from Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	
<b>Operating Revenues Over (Under) Expenditures</b>	<b>724,900</b>	<b>724,900</b>	<b>1,014,275</b>			<b>(1,372,907)</b>	

**City of University City**  
**Statement of Revenues and Expenditures**  
**As of December 31, 2019**  
**FY 2020**

	<b>Annual Budget</b>	<b>Adjusted Budget</b>	<b>YTD Actual</b>	<b>YTD With Encumb</b>	<b>2020 Actual As % of Adjusted Budget</b>	<b>2019 2nd Qtr Actual</b>	<b>2019 Actual As % of Budget</b>
<b><u>Library:</u></b>							
Property Taxes	2,847,434	2,820,976	1,413,762		50.1%	711,410	46.6%
Intergovernmental	18,900	18,900	12,917.00		68.3%	11,730	49.9%
Grants	100,000	100,000	21,907		21.9%	102,820	102.8%
Miscellaneous	100,000	100,000	45,869		45.9%	48,714	40.6%
Interest Revenue	7,000	7,000	3,801		54.3%	4,249	85.0%
<b>Total Revenues</b>	<b>3,073,334</b>	<b>3,046,876</b>	<b>1,498,256</b>		<b>49.2%</b>	<b>878,923</b>	<b>49.5%</b>
<b><u>Library:</u></b>							
Personal Services	1,565,223	1,565,223	606,432	606,432	38.7%	543,512	43.8%
Contractual Services	281,121	281,121	220,060	220,060	78.3%	149,502	61.5%
Material and Supplies	341,800	341,800	121,499	121,499	35.5%	102,101	35.7%
Capital Outlay	250,000	742,977	-	-	0.0%	-	0.0%
Miscellaneous	44,000	44,000	-	-	0.0%	-	0.0%
Grants Expenditures	64,650	64,650	43,915	43,915	67.9%	50,513	78.1%
<b>Total Expenditures</b>	<b>2,546,794</b>	<b>3,039,771</b>	<b>991,906</b>	<b>991,906</b>	<b>32.6%</b>	<b>845,628</b>	<b>46.0%</b>
<b>Total Operating Surplus (Deficit)</b>	<b>526,540</b>	<b>7,105</b>	<b>506,350</b>			<b>33,295</b>	
<b>Transfer In from Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	
<b>Operating Revenues Over (Under) Expenditures</b>	<b>526,540</b>	<b>7,105</b>	<b>506,350</b>			<b>33,295</b>	